

Supreme Court, U. S.
FILED

~~APR 18~~ 1978

MICHAEL RODAK, JR., CLERK

Supreme Court of the United States

October Term, 1977

No.

77-1462

SUNSHINE REALTY, INC., et al.,
Petitioners,

vs.

CUYAHOGA COUNTY BOARD OF REVISION, et al.,
Respondents.

PETITION FOR A WRIT OF CERTIORARI **To the Supreme Court of the State of Ohio**

THOMAS L. DETTELBACH
KAHN, KLEINMAN, YANOWITZ
& ARNSON Co., L.P.A.
1300 Bond Court Building
Cleveland, Ohio 44114
Counsel for Petitioner

April 11, 1978

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No.

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CUYAHOGA COUNTY BOARD OF REVISION, et al.,
Respondents.

PETITION FOR A WRIT OF CERTIORARI To the Supreme Court of the State of Ohio

Petitioners, SUNSHINE REALTY, INC., et al., pray that a Writ of Certiorari issue to review the judgment of the Supreme Court of the State of Ohio entered in these proceedings on January 13, 1978, overruling Petitioners' Motion to Certify and dismissing Petitioners' appeal from the judgment of the Court of Appeals for Cuyahoga County, Ohio, entered on August 25, 1977, an appeal presenting substantial constitutional questions.

OPINIONS BELOW

The Board of Revision of Cuyahoga County, Ohio entered an Order dismissing Complaints as to the assessment

of certain real property which had been filed with such Board in each of the consolidated cases involved in this Petition. Each such order was formalized by an identical letter, the contents of which appear in Appendix A, *infra*. On November 14, 1975, the Court of Common Pleas of Cuyahoga County, Ohio (McMonagle, J.) rendered an Opinion in the cases of *Sunshine Realty, Inc., et al. v. Cuyahoga County Board of Revision, et al.*, Case Nos. 934,646, et al., reversing the dismissal by the Board of Revision and remanding the cases to said Board of Revision for hearing. The Memorandum of Opinion of Judge McMonagle appears in Appendix B, *infra*. In addition to the 25 cases which were the subject of Judge McMonagle's decision, a journal entry was entered in each of the other cases which are consolidated in this appeal. Said journal entry, which was identical for all of the consolidated cases except for those covered by Judge McMonagle's Opinion, appears in Appendix C, *infra*.

Two hundred thirty-two separate decisions were appealed to the Ohio Court of Appeals, Eighth Appellate District and were consolidated into one matter at that Court. On August 25, 1977 the Court of Appeals entered a Journal Entry and Opinion attached hereto as Appendix D, *infra*. The Motion for Reconsideration of Petitioners was overruled by the Eighth Appellate District Court of Appeals on September 16, 1977. A copy of said Journal Entry is attached hereto as Appendix E.

On appeal by taxpayers to Ohio's highest Court, the Supreme Court of the State of Ohio, said Court overruled the Motion to Certify and dismissed the appeal of taxpayers for lack of a substantial constitutional question. Said Orders appear respectively as Appendix F and G, *infra*.

JURISDICTION

The Orders of the Supreme Court of Ohio were entered on January 13, 1978. This Petition for Writ of Certiorari has been filed within ninety (90) days of that date in accordance with 28 U.S.C., Section 2101(c). The jurisdiction of this Court is invoked under 28 U.S.C., Section 1257(3).

QUESTIONS PRESENTED

The Cuyahoga County Board of Revision dismissed Complaints as to the real estate tax assessment of each of the parcels of real estate owned by Petitioners joined in this Petition. Neither a hearing nor an opportunity to be heard on the dismissals of the Complaints was afforded to any of Petitioners. In most cases the Board also failed to afford either a hearing or opportunity to be heard on the merits of the Complaints as to valuation. The basis of the dismissals by the Cuyahoga County Board of Revision was the decision of the Ohio Supreme Court in the case of *Stanjim Co. v. Board of Revision*, 38 Ohio St. 2d 233 (1974). The questions therefore presented are:

1. Whether Petitioners were denied equal protection and due process of the law in violation of the Fourteenth Amendment to the United States Constitution and Article I, Sections 2 and 16 of the Ohio Constitution.

2. Whether the approval and ratification of local county real property assessment forms and procedures by the State Board of Tax Appeals is tantamount to a rule of the Board of Tax Appeals interpreting and applying applicable statutes, thereby validating existing procedures and preventing the dismissal on jurisdictional grounds of tax complaints.

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

The Fourteenth Amendment to the Constitution of the United States reads, in pertinent part, as follows:

"All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside. No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws."

Article I, Section 2 of the Constitution of Ohio states as follows:

"All political power is inherent in the people. Government is instituted for their equal protection and benefit, and they have the right to alter, reform, or abolish the same, whenever they may deem it necessary; and no special privileges or immunities shall ever be granted, that may not be altered, revoked, or repealed by the General Assembly."

Article I, Section 16 of the Constitution of Ohio states as follows:

"All courts shall be open, and every person, for an injury done him in his land, goods, person, or reputation, shall have remedy by due course of law, and shall have justice administered without denial or delay."

Sections 5715.02, 5715.13, 5715.19 and 5715.30, Ohio Revised Code which set forth the obligations and procedures to be followed by Boards of Revision in Ohio are set forth in Appendix H, *infra*.

STATEMENT OF FACTS

The procedure for contesting real estate tax valuations in Ohio is established by statute and requires the filing of a "Complaint as to the Assessment of Real Property". The Complaint form is approved by the State-created Board of Tax Appeals and furnished to local boards of revision which are established to hear and decide complaints as to real estate tax valuation.

On June 12, 1974 the Ohio Supreme Court in the case of *Stanjim Co. v. Board of Revision*, 38 Ohio St. 2d 233 (1974), determined in a case from Mahoning County, Ohio that the failure to supply answers to questions on the tax complaint form (BTA Form 1) deprives the local board of revision of jurisdiction to hear said complaints and therefore authorizes such board to dismiss the complaints for lack of jurisdiction.

Armed with this decision, the Board of Revision of Cuyahoga County, Ohio dismissed 1,400 real estate tax complaints without notice, hearing or an opportunity to be heard on the dismissals or the merits of the tax complaints (Appendix A, *infra*). At the same time, in 350 cases involving identically completed complaint forms, the Board of Revision made determinations on the merits and did not dismiss such complaints.

A majority of the cases dismissed by the Board of Revision were appealed to the Cuyahoga County Common Pleas Court. Twenty-five of said cases, representing a

cross-section of issues, were consolidated before the Honorable George J. McMonagle and submitted to the Court on the records which had been certified by the Board of Revision and on extensive stipulations entered into between the parties. The stipulations established a factual record far beyond that which existed in *Stanjim*. Based upon this factual background, the Common Pleas Court, in a well-reasoned and supported opinion, reversed the decision of the Board of Revision and ordered the cases remanded to such Board for hearing (Appendix B, *infra*). Other judges in the Cuyahoga County Common Pleas Court followed Judge McMonagle's decision and entered judgments, the contents of which were identical, following Judge McMonagle's decision (Appendix C, *infra*). *A substantial number of appeals from the Board of Revision are not involved in this consolidated action but will be directly affected by the decision in these cases.*

The procedures for the completion of Complaint forms in Cuyahoga County as well as the presentation of evidence in support of requests for decrease have been firmly established and followed in Cuyahoga County for many years. It was an accepted practice and procedure in Cuyahoga County and elsewhere to delay the presentation of facts until the oral hearing of the Complaint. In addition to the fact that this was an established procedure, the prosecuting attorney of Cuyahoga County, upon request of the Board of Revision, submitted an opinion to the Board of Revision in 1971 which was relied upon by the Petitioners and which opinion indicated that the failure to complete the information section of the Complaint form was not jurisdictional and did not entitle the Board of Revision to dismiss Complaints.

The Complaints as to tax assessments involved in the separate cases involved in this Petition had been pending

before dismissal for a period of time from 8 to 44 months. This was true although the Ohio law mandated the hearing and rendering of decisions on such Complaints within 90 days of the filing. Section 5715.19, Ohio Revised Code (Appendix H, *infra*).

The tax complaints which were dismissed covered tax years from 1970 through 1973. Under Ohio law, the pendency of a tax complaint without decision beyond the tax year in question would automatically operate as a continuing complaint without the necessity for refiling until a decision was made by the Board of Revision. Therefore, a tax complaint filed in 1971 for the tax year 1970 would automatically carry over for the tax years 1971 and 1972, in the event a decision had not been made. The dismissal of such complaint would also constitute a dismissal of the taxpayer's right to protest the tax valuation for the tax years 1971 and 1972, even though the taxpayer was not required to prepare and file a separate complaint.

The approved tax complaint form which was the subject of the *Stanjim* case mandates the inclusion of "pertinent facts" in the information section. Instead of the heading "Pertinent Facts", the approved Cuyahoga County form, instead of *mandating* the inclusion of such facts contains the following *permissive* heading as a preface to the information section:

"the following pertinent information *should* be submitted in support of this application" (Emphasis added).

Respondents appealed the decision of Judge McMonagle to the Court of Appeals for Cuyahoga County, Ohio and said Court reversed the decision of the Common Pleas Court and reinstituted the dismissal of the Board of Revision. Although Petitioners had argued the due process and equal protection provisions of the Constitutions to the Court of Appeals, said Court chose not to regard

the extensive, factual stipulations as distinguishing these cases from the *Stanjim* decision and as clearly indicating the denial of due process and equal protection to Petitioners.

Thereafter, Petitioners timely and properly appealed to the Supreme Court of Ohio, raising the substantive and constitutional issues in its Memorandum in Support of Jurisdiction which it raises before this Court. The Supreme Court of Ohio, however, chose not to resolve these issues on the merits and dismissed the Petitioners' appeal ending all judicial recourse within the Court system of the State of Ohio.

REASONS FOR GRANTING THE WRIT

I. The Summary Dismissal of 1,400 Complaints by the Board of Revision Denied Petitioners Equal Protection and Due Process of the Law in Violation of the Fourteenth Amendment to the Federal Constitution and Article I, Sections 2 and 16 of the Ohio Constitution.

The evidence before the Ohio Courts showed clearly that basic constitutional rights of taxpayers were violated. Such evidence was absent in the decisions of *Stanjim Co. v. Board of Revision*, 38 Ohio St. 2d 233 (1974), or *Griffith v. Board of Revision*, 44 Ohio St. 2d 225 (1975), the cases relied upon by the Ohio Court of Appeals.

From the days of the case of *Yick Wo v. Hopkins*, 118 U.S. 356 (1886), the principle that government was instituted for the "equal protection and benefit" of the people has been firmly established. In that case the Court struck down an ordinance on the ground that the power given to the municipal authorities,

"is not confined to their discretion in the legal sense of that term, but is granted to their mere will. It is purely arbitrary, and acknowledges neither guidance nor restraint." 118 U.S. at 366-367.

The Cuyahoga County Board of Revision failed to treat all taxpayers alike. It disposed of 1,700 cases, identical in respect to the absence of evidentiary information on the complaint form. However, it ruled on the merits of 350 of these cases and dismissed out of hand 1,400 of such cases. The absence of any essential difference between the complaints decided and the complaints dismissed present a clear and shocking example of unequal treatment of an administrative board. It involved the "mere will" of the Board and no more. The action was "purely arbitrary, and acknowledges neither guidance nor restraint".

The abrupt departure from a firmly established and long-standing practice with regard to tax complaints in Cuyahoga County constituted a denial of Petitioners' rights to due process of law. The retroactive application of a state Supreme Court decision establishing new procedural requirements constituted a denial of due process if such new procedural requisite was not foreseeable in the light of earlier precedent. See, e.g., *Barr v. Columbia*, 378 U.S. 146 (1964); *Bowie v. Columbia*, 378 U.S. 347 (1964); *Wright v. Georgia*, 373 U.S. 284, 291 (1963); and *N.A.A.C.P. v. Alabama*, 357 U.S. 499, 456-458 (1958).

The court interpreted Ohio Revised Code Section 5715.13 as requiring the filing of facts, under oath, with the Board of Revision within the limited time period for filing the original complaint *even though the statute establishes no time limitation for the submission of the facts upon which the claim for decrease is made*. In the light of ac-

cepted past practice and of the due process clauses, such a new interpretation, without notice, deprived petitioners of basic due process rights. In that context, the imposition of a time limit where no such limit is specified in the statute compels review and reversal.

Taxpayers in the instant cases were "mousetrapped" by the retroactive application of procedural conditions to their constitutional right to be heard. They failed to receive "fair warning" of the changes until long after the time for compliance had passed. Petitioners could not have foreseen the possibility of the procedural interpretation announced by *Stanjim*, in light of the absence of any mandatory statutory requirement that "pertinent facts" be supplied in the complaint form, the directory or permissive language on the Cuyahoga County form and the firmly established and long-standing practice of the Cuyahoga County Board of Revision, supported by the Cuyahoga County Prosecutor and accepted and ratified by the Ohio Board of Tax Appeals.

II. The Knowledge of the State Board of Tax Appeals of Certain Procedures in Cuyahoga County, the Implicit Acquiescence in Such Procedure Relating to the Filing and Acceptance of Partially Completed Complaint Forms and the Delaying of Presentation of Facts Until the Time of Hearing Is Tantamount to a Rule of the Board of Tax Appeals Approving Such Procedure and Prevents the Dismissal of Tax Complaints on Jurisdictional Grounds.

The Board of Tax Appeals prescribed and authorized different tax complaint forms for different counties. The form in Cuyahoga County was somewhat different from the form in Mahoning County, the County giving rise

to the *Stanjim* case, *supra*. The Board of Tax Appeals knew of the Cuyahoga County procedure and knew of the opinion of the Cuyahoga County prosecuting attorney and the fact that it was relied upon by Petitioners. The failure of the Board of Tax Appeals to exercise its supervisory powers to reject the approved Cuyahoga County procedure, after it undeniably knew of such procedure, constituted a sanctioning—an approval and ratification—of it by the Board of Tax Appeals. Such ratification is tantamount to a rule interpreting and applying the applicable statutes.

By blindly following the decision in *Stanjim* the Ohio Court of Appeals and Supreme Court have failed to give any recognition to the extensive, factual stipulations in the instant cases. In the context of constitutional arguments, such failure resulted in a massive impact upon the rights of thousands of taxpayers who have been denied their rights of protest.

The significant numbers of taxpayers and tax dollars involved create issues that should be of substantial concern to this Court and in which opportunities to present arguments should be permitted.

CONCLUSION

Wherefore, Petitioners pray, for the reasons given herein, that a Writ of Certiorari directed to the Supreme Court of Ohio may issue under the seal of this Honorable Court in this cause and upon such review the judgment of the Supreme Court of Ohio of January 13, 1978 be vacated, reversed, and set aside and that this case be

remanded to the Supreme Court of Ohio with instructions to proceed in accordance with the ruling of this Court.

Respectfully submitted,

THOMAS L. DETTELBACH
KAHN, KLEINMAN, YANOWITZ
& ARNSON Co., L.P.A.
1300 Bond Court Building
Cleveland, Ohio 44114
Counsel for Petitioner

APPENDIX A

Letter From Cuyahoga County Board of Revision to Petitioners*

COUNTY OF CUYAHOGA
CLEVELAND, OHIO
Cuyahoga County Board of Revision
304 County Administration Building
Ontario and Lakeside Avenues
Cleveland, Ohio 44113
Frank M. Brennan, *Chairman*
Hugh A. Corrigan, *Member*
George V. Voinovich, *Secretary*

Gentlemen:

This complaint was inspected in the light of the Stan-jim Case (1974), 38 Ohio St. 2nd, 233, and that portion of the complaint form identified as:

"THE FOLLOWING PERTINENT INFORMATION SHOULD BE SUBMITTED IN SUPPORT OF THIS APPLICATION"

is absent information so required.

*This form letter was the identical letter received by all petitioners, under various dates, notifying them of the dismissal of their complaints.

A2

Failure to comply with this requirement and of the Ohio Revised Code Sections 5715.13 and 5715.19, to which the Supreme Court of Ohio makes reference in the Stanjim Case cited above, compels the Board to dismiss this complaint because it lacks the required information.

Very truly yours,

Cuyahoga County Board of Revision
/s/ JOHN D. MUNKACSY
By John D. Munkacsy
Assistant Secretary

JDM:bao

Certified Mail

cc: Thomas L. Dettelbach, Attorney

NOTE: You are requested to forward this notice to subject property owner.

A3

APPENDIX B

Memorandum of Opinion of the Common Pleas Court

(Dated November 14, 1975)

Case No. 934,646, etc.

IN THE COURT OF COMMON PLEAS
CUYAHOGA COUNTY, OHIO

SUNSHINE REALTY, INC., et al.,*

Appellants,

vs.

CUYAHOGA COUNTY BOARD OF REVISION, et al.,
Appellees.

MEMORANDUM OF OPINION

GEORGE J. McMONAGLE, J.:

On June 24, 1974, the Cuyahoga County Board of Revision (BR) summarily dismissed approximately 1400 Complaints as to the Assessment of Real Property. All of these had been timely filed. This was done without any prior notice to the taxpayer and without affording any taxpayer any opportunity to amend or otherwise conform his duly filed Complaint in light of the Board's decision. The dismissals were ostensibly in reliance on the *Stanjim* decision, 38 Ohio St. 2d 235, decided June 12, 1974.

The Supreme court held in *Stanjim* that the obligation of a taxpayer to fully complete Board of Tax Appeals

*Twenty-five of the cases consolidated in this petition were the subject of this common pleas decision.

(BTA) Form 1 is a jurisdictional prerequisite to obtaining relief from a County Board of Revision; that a failure so to do constitutes a failure to satisfy the requirements of Revised Code Section 5715.19 and 5715.13. This decision constituted an affirmance of the decision of the BR and BTA that the Complaints "did not comply with the requirements of the BTA for filing . . . and the Board of Tax Appeals Forms were not sufficiently completed". The subject Complaints were not completely filled out. This reason was stated as being the basis for the dismissal of the within Complaints.

The procedures with reference to the filling out of the Complaints in Cuyahoga County and the presentation of facts or evidence in support of a request for a decrease had been firmly established and followed in Cuyahoga County for years. This included the delaying of the presentation of such facts until the time of the hearing of the Complaint. The Court considers that the procedure followed in Cuyahoga County was in accordance with the Cuyahoga County BTA Form No. 1, in substantial compliance with the statutes and in accordance with the Opinion of the Cuyahoga County Prosecutor (Exhibit F herein) which had been adopted, approved and ratified by the BR and the BTA so as to be tantamount to a rule of the BR and BTA interpreting and applying the applicable statutes and so as to have in full force and effect such a rule. It was the compliance with said approved procedure, that is, the delaying of the providing of evidence which is referred to as pertinent information that brought about the subject dismissals.

Although mandated by Revised Code Section 5715.19 to "hear and render its decision on such complaint within 90 days after the filing thereof with the said board", these complaints had been pending before the Board of Revi-

sion for from eight to 44 months. Such failure to comply with the statute has obviously prejudiced rights of the appellants herein.

Many of the appeals that were summarily dismissed were for the years prior to 1973. Although timely filed, they had not been heard by the B.R.

If a pending appeal had not been disposed of prior to the listing of real properties for taxation and forwarding the tax bill therefor for a subsequent year, the said Complaint applies to the subsequent year. For example, if a Complaint was duly filed in 1972 as to the tax valuation for the year 1971 and the 1971 valuation was carried over into 1972, it was not necessary to file a Complaint as to 1972 in 1973. If the 1971 valuation was reduced when the Board heard the appeal in 1973, it would also constitute a reduction of the 1972 valuation even though a specific Complaint had not been filed for the year 1972. There were many instances where a Complaint was not actually filed, for example, during the year of 1974 as to the 1973 valuation because of the fact that the prior filed Complaint had not been disposed of. This situation also applied in many instances to prior years.

The summary dismissal of the subject Complaints obviously resulted in an unusually severe hardship on many taxpayers. The action of the B.R. unless reversed will constitute a grossly shocking misapplication of justice.

It is an elementary obligation of this Court to follow the decisions of the Supreme Court of Ohio if applicable to the facts of any case under consideration.

If the facts of an instant case are different than those of a cited case, general principles of law will apply.

The case of *The Stanjim Co. et al. v. Board of Revision of Mahoning County et al.*, decided by the Supreme

Court of Ohio, was an appeal from the Board of Tax Appeals which had sustained an action of the Mahoning County B.R. in its dismissal of 38 Complaints as to the Assessment of Real Property for the tax year of 1971.

Revised Code Section 5715.29 specifies that the Complaint shall be on a form prescribed by B.T.A. The B.T.A. had prescribed a Complaint form which is referred to in the *Stanjim* decision. This is B.T.A. Form No. 1 (Exhibit A herein). However, the B.T.A. had prescribed and authorized the various counties to use different forms. While it had prescribed B.T.A. Form No. 1 (Exhibit A herein), it prescribed, approved and ratified the use of other forms. Although somewhat similar, they differ from B.T.A. Form No. 1 (Exhibit A herein) and from each other. Exhibit B herein is the Cuyahoga County Form. Exhibit C is the Hamilton County Form. Exhibit D is the Mahoning County form. As indicated, the Cuyahoga County Complaint form is not identical with the Mahoning County form which was the subject of the *Stanjim* decision.

Mahoning County form mandates the inclusion in it of "pertinent facts". The Cuyahoga County form "Exhibit B" merely states that "the following pertinent information *should* be submitted in support of this application". It contains no requirement that the information must be submitted in the Complaint.

The prescribing of this form (Exhibit B) by the B.T.A. for Cuyahoga County and its variation from B.T.A. Form No. 1 (Exhibit A) was obviously dictated by the circumstances which are peculiar to Cuyahoga County and discussed herein and in an effort to afford Cuyahoga County taxpayers due process which is a constitutional guarantee to which they are entitled. The import of the different forms is also readily appreciated when it is considered in conjunction with the Opinion of the Cuyahoga

County Prosecutor (Exhibit F) and constitutes an authorization for and an approval and ratification of the procedures followed for years in Cuyahoga County.

The selection of, and the use of the word "should" by the B.T.A. in the Cuyahoga County form was deliberate in view of the Cuyahoga County circumstances and the B.T.A. awareness of them. To say that a person should do something means that he ought to but it is not mandatory that he does. The dictionary states that "should" is actually weaker than "ought to".

American Heritage Dictionary

"Should" in indicating obligation or necessity is somewhat weaker than "ought" and appreciably weaker than "must" and "have to".

Just 12 days after the announcement by the Supreme Court of its decision in the said *Stanjim* case, the Cuyahoga County B.R. summarily dismissed by resolution all pending Complaints in which the "pertinent information" section of the form was not completed. Thereafter, it repealed that resolution until the Supreme Court ruled on the motion for a rehearing. The motion for rehearing was overruled and appeal taken to the Supreme Court of the United States. This appeal was rejected. Thereafter, the resolution was in effect reenacted or reestablished and the Complaints dismissed. After the final dismissal of the Complaints by the Cuyahoga County B.R., the within appeals, together with approximately 1200 others, were taken to this Court. The within appeals were submitted for a decision by the Court on a Stipulation of Facts, which is contained in the Record herein, together with the briefs and arguments of counsel.

Both the appellants and appellees concede that if the summary dismissals by the B.R. are reversed, that the

Complaints should be remanded to the B.R. for determination thereof. The appellees herein contend that regardless of any facts and circumstances peculiar to the within appellants or Cuyahoga County, Ohio, whatsoever, that unless the questions contained in a Complaint form were all answered when filed, the B.R. has no jurisdiction to hear any Complaint.

The appellants herein advanced the following reasons why the decisions of the B.R. should be reversed and the actions remanded to the B.R.

(1) Stanjim did not require the Cuyahoga County Board of Revision to dismiss appellants' complaints.

(2) The Stanjim decision is distinguishable from appellants' cases.

(3) The Board of Revision was barred from dismissing appellants' complaints by its failure to act within ninety (90) days.

(4) The actions of the Board of Revision denied to appellants the equal protection of the law.

(5) The actions of the Board of Revision resulted in denial of due process of law, as required by both Federal and State Constitutions, because of

(a) retroactive application; and

(b) the impossibility of meeting the time requirements imposed.

A tremendous number of complaints are annually filed in Cuyahoga County. These are out of all proportion to those filed in any other county. There actually were 48,000 complaints filed in 1970 which required a decision by the B.R.

The tax bill is mailed to the taxpayers in Cuyahoga County. This is usually in the month of December of the taxable year in accordance with the statute although at times years past this has been delayed until a subsequent date. The last date for payment is approximately five weeks after the tax bill is mailed. It is during this period of time that all taxpayers would be required to evaluate the assessment shown on their tax bill, to decide whether a complaint should be filed, to procure evidence to support it, to prepare for the trial thereof, and to file and follow the proceedings with reference to the complaint. It has been argued herein in support of the contentions of the appellees that the time for taking these steps is not so limited; that a taxpayer may go to the office of the County Treasurer or Auditor before his tax bill is mailed and can then determine from an examination of the county books what the current valuation of his property is to be and then make those determinations above outlined. It is ridiculous to even suggest that the hundreds of thousands of Cuyahoga County, Ohio, taxpayers should even go to the Administration Building and examine the county books in advance of receipt of their tax bill. The Court holds that the time within which a taxpayer must make the determinations and take the steps above outlined is confined to the period between the dates he receives his tax bill in the mail and the final date set for payment and every Cuyahoga County taxpayer should not be limited to this period for the preparation and presentation of his evidence. To confine it to this period of time would not comport with constitutional due process.

The B.T.A. itself became aware, after the announcement of the *Stanjim* decision, that if it were to strictly apply it to the taxpayers of Cuyahoga County, that it would be tantamount to unconstitutionally depriving thousands of Cuyahoga County taxpayers to the right of any review of

assessments of real property made by the County Auditor. Such requirements being so unconscionably restrictive as to deprive taxpayers of their constitutional right of review of the action of a public official and so as to deprive taxpayers of both Federal and State constitutional due process rights.

The B.T.A. therefore hurriedly revised B.T.A. Form No. 1 as of December 15, 1974. It prescribed Form No. 1, Exhibit J herein, and Form No. 1A, Exhibit K herein. These include the following:

Exhibit J:

If the property complained of is income-producing, commercial, manufacturing or "special type", then Form 1A MUST BE COMPLETED and attached, or filed with the Board of Revision within 45 days of the last day for payment of the first half year's Real Estate tax collection; otherwise complainant understands the complain will be dismissed."

Exhibit K:

IF THE PROPERTY COMPLAINED OF IS INCOME-PRODUCING, COMMERCIAL, MANUFACTURING OR "SPECIAL TYPE", THEN FORM 1A MUST BE COMPLETED AND ATTACHED TO FORM 1, OR FILED WITH THE BOARD OF REVISION WITHIN 45 DAYS OF THE LAST DAY FOR PAYMENT OF THE FIRST HALF YEAR'S REAL ESTATE TAX WITHOUT PENALTY.

IF THE PROPERTY IS SINGLE OR DOUBLE RESIDENCE AND IS NOT INCOME PRODUCING, OR IS VACANT AND UNUSED LAND, THEN FORM 1A MUST BE FILED PRIOR TO, OR AT, THE HEARING BEFORE THE BOARD OF REVISION.

It is obvious that these quoted provisions eliminate requirements as to facts to be contained in the Complaint; that the B.T.A. has determined that the quoted procedure specified in the said forms J and K provides for a substantial compliance with 5715.13. The provisions contained therein also are in accordance with the procedure that had been previously followed for years in Cuyahoga County, Ohio, and which this Court feels constitute a substantial compliance with 5715.13, 5715.29 and 5715.30. All of the subject complaints do comply with R.C. Section 5715.19.

The newly adopted B.T.A. Form 1 (Exhibit J and K) eliminates the constitutional infirmities which are found to have existed by the action of the B.R. in the dismissal of the instant cases.

The Court has come to the conclusion that the action of the B.R., with reference to these Cuyahoga County complaints, has violated basic constitutional rights of appellants.

The *Stanjim* decision did not arise out of action by the Cuyahoga County B.R. The Court must, therefore, determine whether that decision is applicable to the facts herein and if it is applicable, whether or not it may be considered that the Supreme Court determined the constitutional and other questions that are presented herein.

It must also be observed that in the within Court all parties were afforded a full evidentiary hearing and as a result of several court hearings, all evidence bearing upon the issues herein has been contained in a detailed Stipulations of Facts filed herein. While the Record in the *Stanjim* case does contain testimony of two witnesses, that is, the Auditor of Mahoning County, Ohio, and Mr. Kaplan, the representative of the taxpayers therein, various issues

which are part of this appeal were not the subject of any evidence; nor otherwise presented for determination.

Attention is called to Exhibit 6, a communication from George V. Voinovich, Cuyahoga County Auditor, who is also a member of the B.R. This includes the following:

"As a matter of fact the Board of Revision has been relying on a Prosecutor's decision that was rendered in 1971 which specifically stated that this information was not necessary on the complaint at the time it was filed. I am quite concerned that under the Stanjim decision many complainants will not receive their day in court which is repugnant to our legal system."

The issues presented as to constitutional rights applicable to the facts of this case were the subject of evidence herein and were not even presented in *Stanjim*. Since the facts and circumstances herein vary materially from those which controlled the decision in *Stanjim*, this Court is not precluded from deciding these appeals on the legal and constitutional propositions applicable herein. The Court holds that the issues decided herein were not decided by the Supreme Court in *Stanjim*.

A discussion of appellants' claimed basis for reversal follows:

- (1) Stanjim did not require the Cuyahoga County Board of Revision to dismiss appellants' complaints.

This obviously is a contention that the B.R. had the right within its discretion to dismiss the complaints without a hearing or to hear and decide them as it had in the past. The Stipulations herein show that subsequent to June 12, 1974, the B.R. entered its decision (Stipulation 15A) on approximately 250 complaints (seeking decreases)

filled out as were the subject complaints and that also subsequent to June 12, 1974, it heard and decided approximately 100 complaints (Stipulation 15B) (seeking decreases) which were filled out as were the subject complaints.

Stipulation 16 states that subsequent to June 12, 1974, and subsequent to August 21, 1974, the B.R. of other Ohio counties heard and decided complaints filled out as were the subject complaints. Since it is the holding of this Court that the summary dismissal of the subject complaints was illegal, it is likewise the holding of this Court that the procedure wherein the 350 cases so disposed of by the B.R. after June 12, 1974, was valid. However, the fact that the B.R. did proceed, as it had, with reference to 350 complaints identical to the subject complaints, does materially bear upon appellants' claim that the action of B.R. herein did deny appellants the equal protection of the law (see Claim #4).

- (2) The *Stanjim* decision is distinguishable from appellants' cases.

Each of the complaints herein were signed, notarized and as required by R.C. 5715.19, did state "the amount of overvaluation . . . complained of . . ." The within complaints were completed in substantial compliance with the Cuyahoga County B.T.A. form (Exhibit B) having consideration for the approved Cuyahoga County procedure.

The Court finds that the facts and the issues arising therefrom do distinguish *Stanjim* from the instant cases:

A different B.T.A. form was involved in the Mahoning County *Stanjim* cases than in the within cases.

The requirements as to the filing and presentation of information is materially different.

The Cuyahoga County B.R., and also the B.T.A., had approved and ratified the procedure which had been complied with by the appellants. In *Stanjim* the appellants apparently refused to comply with the requirements of the Mahoning County B.R.

The Mahoning County B.R. acted on the complaints within 90 days of their filing. Here, the B.R. failed to comply with 5715.19 in that it did not act on the complaints until after they had been pending for from eight to 44 months.

Elementary due process was accorded to the *Stanjim* appellants and was denied to appellants herein.

The Record herein clearly establishes that appellants were not afforded the equal protection of the law.

There is nothing in the *Stanjim* record that indicates that the Mahoning County B.R. treated the complaints of the *Stanjim* taxpayers differently than they did those of other taxpayers. The Record in these appeals shows the contrary to be the fact.

DUE PROCESS OF LAW

11 O. Jur 2d, Constitutional Law §697.

The words "due process of law" import that there is to be a course or process of law that is just and proper and to which persons are entitled.

11 O. Jur 2d, Constitutional Law §701.

Due process of law is an exertion of the powers of government as the settled maxims of law permit and sanction, and under such safeguards for the protection of individual rights as those maxims prescribe for the class of cases to which the one in question belongs.

EQUAL PROTECTION, EQUAL PROTECTION OF THE LAWS

11 O. Jur. 2d, Constitutional Law §670.

Equal protection of the laws means that no person or class of persons shall be denied the same protection of the laws which is enjoyed by other persons or other classes in the same place and under like circumstances.

11 O. Jur 2d, Constitutional Law §668.

The equal protection of the law provision in Article 1 of the Ohio Constitution is substantially the same as the guaranty in that respect contained in the Fourteenth Amendment to the Federal Constitution.

The procedure with reference to the time and the manner of providing information had become firmly established in Cuyahoga County for years. Even in 1974, prior to June 12, 1974, B.R. had heard, accepted evidence, and decided thousands of complaints in the same manner as it had for years where the complaints were filled out as were the subject complaints.

In *Stanjim*, the Supreme Court commented p. 236:

"Appellants make much of the fact that it had been the past practice of the board of revision to accept partially completed BTA Forms 1 as sufficient, conclude that any change in this policy should have been preceded by some sort of notice. Although one might feel some sympathy for appellants, we are compelled to point out that the cautionary statements of the reverse side of BTA Form 1 should have alerted them to the hazards of relying upon such a *dubious*, albeit locally sanctioned, practice."

Webster's New Twentieth Century Dictionary defines "dubious":

"ambiguous, vague, causing doubt, not clear".

This Court finds that even though the Mahoning County practice was dubious, there was nothing dubious about the Cuyahoga County practice. The Court further finds that such practice was sanctioned by the B.T.A. and was not merely a locally sanctioned practice; that the B.T.A. sanction constituted "the act of a recognized authority confirming or ratifying an action; authorization; authoritative permission." (Webster's definition of "sanction".) The said Cuyahoga County procedure is, therefore, considered by the Court as being valid.

The parties have stipulated that on June 7, 1971, at the request of the B.R., the Cuyahoga County Prosecuting Attorney had rendered an opinion to the Cuyahoga County Board of Revision which includes the following:

Stipulation 6, Exhibit F:

It is our opinion, however, that the second part of the complaint pertaining to the information in support of the complaint, does not raise a jurisdictional issue inasmuch as the burden is upon the complainant to prove by probative evidence that he is entitled to the relief sought, and that he may produce such evidence at the hearing of his complaint.

It is further stipulated herein that the appellants herein did rely on said opinion and that the procedure followed by the appellants was also in accordance with instructions issued by the B.R. staff.

Stipulation 7: Applicable to All Cases Consolidated for Hearing and Trial.

That for many years prior to June 7, 1971 and thereafter, it has been the practice of the Cuyahoga County

Board of Revision not to require the pertinent information section of the Cuyahoga County Complaint form to be filled in and it has heard and decided many thousands of cases granting decreases in assessed value where the information requested by this section of the Cuyahoga County Complaint form was not filled in at all, and further heard and decided other cases in which the pertinent information section was partially filled in;

Stipulation 8:

That this Complainant and other Complainants, their agents and attorneys relied upon the aforesaid practice and/or the opinion of the Cuyahoga County Prosecutor in preparing and filing Cuyahoga County Complaint forms;

Stipulation 9:

That members of the Cuyahoga County Board of Revision staff have given specific instructions to many taxpayers that it was not necessary to complete the pertinent information section of the Cuyahoga County Complaint form in reliance upon the opinion of the Cuyahoga County Prosecutor, as evidenced by letter dated June 28, 1974, from George V. Voinovich, Auditor of Cuyahoga County, a copy of which is attached hereto as Exhibit "G", although the personnel of the Board of Revision of Cuyahoga County, Ohio had been instructed to call to the attention to taxpayers requesting Complaint forms of the requirements as set forth on the Complaint form by the Board of Tax Appeals of Ohio;

The said opinion had obviously been adopted by the B.R. and in the opinion of the Court, its subsequent actions

constituted a ratification and approval by B.R. so as to have effective a constitutional rule of the Cuyahoga County B.R. that is applicable herein. The B.T.A. has by statute almost complete supervisory power over the B.R. The B.R. is actually an agency of the B.T.A. The failure of the B.T.A. to exercise its supervisory powers by annulling said approved Cuyahoga County procedure after it undeniably knew of it and its application constituted a sanctioning of it—an approval and ratification of it by B.T.A.

The B.T.A. knew of the Cuyahoga County procedure which is the subject of these appeals. It had prescribed the Cuyahoga County B.T.A. Form 1 to which the practice conformed. It beyond any doubt knew of the opinion of the Cuyahoga County Prosecuting Attorney and that it was relied upon by the taxpayers. It also knew of the said instructions by the staff of the B.R.

The only logical and reasonable inference that can therefore be drawn from the stipulated facts is that the B.T.A. sanctioned, approved and ratified the said Cuyahoga County procedures. This sanction and approval may not now, nor could it on June 24, 1974, be disaffirmed to the substantial prejudice of the appellant taxpayers herein.

If B.R. had afforded the appellants the opportunity to amend or supplement their complaints, the appellants' contentions about the failure to afford them due process would have no validity. Such opportunities were not afforded them. It appears from the *Stanjim* decision that the *Stanjim* appellees were afforded such an opportunity and they bluntly refused it.

The Supreme Court brief of appellees in *Stanjim*, p. 2:

"It is interesting to note that during the year's period of time, Grogan Management Company refused and

continued to refuse to correct or amend its complaints so as to abide by the established rules of practice of the Board of Tax Appeals".

This obviously was predicated in part upon the testimony of Mr. Kaplan, the representative of the *Stanjim* appellants as contained in the Supreme Court Record Vol. II, pages 424, 425, 426, 427, 428 and 429. Record page 459, Mr. Haines, Assistant Prosecuting Attorney, in argument:

"The fact is that on April 4, he was notified by Mr. Olenick in more than sufficient time for an amendment to the complaint to be filed to entitle Mr. Kaplan to hearings he requested. It was Mr. Kaplan's judgment that he would pursue this matter in court and wait for the hearings."

It is the law that a right to appeal includes the obligation to conform to reasonable procedural requirements, either statutory or administrative. To hold that a taxpayer is so locked in a complaint that he may never amend it, correct it or supplement it, particularly in respects pertaining to evidentiary matters, and to summarily dismiss it without affording him any opportunity to amend, correct or supplement it is to fail to afford him due process of law.

The Record indicates that all the B.R. procedures in Mahoning County, except, of course, the Court procedures, transpired within 90 days of the filing of the complaints. All of the within complaints were on file with the Cuyahoga County B.R. from eight to 44 months. Revised Code Section 5715.19 mandates the B.R. to hear and render its decision upon each complaint within 90 days. The appellants herein contend that this provision prohibited the B.R. from dismissing these actions after 90 days. The

statute itself does not contain any sanction for failure to comply with it.

The Court does not agree that the failure of the B.R. to hear and decide a case within 90 days divests it of any rights it may have to dismiss it. It is impossible to require the Cuyahoga County B.R. to process the thousands of complaints filed with it in the same fashion as do the other 87 counties. We do hold, as applicable to the instant appeals, that any infirmities in a duly filed complaint must be called to the attention of the taxpayer by the B.R. within the said 90 days and afford him the opportunity to amend or correct or supplement it; that otherwise such infirmity is waived. We consider this to not conflict with *Stanjim* because as previously pointed out, the Record in that case indicated that those appellants were afforded a timely opportunity to amend, correct or supplement their complaints.

As appears in stipulations herein, other counties without the volume of Cuyahoga County have taken a common-sense approach to the application of the *Stanjim* decision and have treated it prospectively. B.T.A. has since amended B.T.A. Form I in order to provide a reasonable and common-sense means for the processing of complaints by following to some extent the procedure previously followed in Cuyahoga County; that is, the taxpayers are allowed time after the filing of the complaint to procure and file what is considered pertinent information. (See Exhibit J and K).

Appellants have contended they were not afforded equal protection of the law because those seeking an increase as to the assessment of real property were not required to include information as were those requesting a decrease. This contention has been disposed of by the

Supreme Court in the case of *Cardinal Savings and Loan Company v. Board of Revision*, 44 Ohio St. 2d 13. Such contention was the issue presented to and decided by the Supreme Court. The holding was contrary to the contentions of appellants herein.

The *Stanjim* cases involved requests for decreases. The nonapplicability of *Stanjim* to the within facts is amply discussed herein. There are facts pertaining to the different appellants herein which are contained in separate stipulations on file herein. The Court finds that while such facts do bolster the contentions of the appellants as to why the B.R. decisions should be reversed, the Court finds that the General Stipulations Applicable to All Cases Consolidated for Hearing and Trial warrant the decision of the Court herein.

The Court finds that the Cuyahoga County Board of Revision erred to the substantial prejudice of the appellants herein in its summary dismissal of the subject complaints; that the procedure followed constituted compliance with the applicable statutes and procedures prescribed by the B.T.A.; that, however, insofar as it may be considered that they were not in compliance therewith, the Court finds as indicated herein that requirements to follow procedures other than the appellants did, constituted violation of the constitutional rights of the appellants to be afforded due process of the laws and equal protection of the laws.

The Court finds that the Board of Revision was obliged, prior to any summary dismissal of the complaints, to afford the appellants the reasonable opportunity to amend, correct or supplement the complaints by providing information of the nature required to be provided in the current B.T.A. Form 1 (as revised December 17, 1974) and to thereupon to proceed to hear and decide them. The Court finds

that the providing of information required in said revised form and in the manner and at the times specified therein does comport with all constitutional standards.

The Court is aware that such form and the procedure to be followed in connection with it was not in existence on June 24, 1974, but rather than the court itself fashioning a procedure which comports with constitutional standards, feels it is more expeditious to mandate the use of such forms.

It will, therefore, be ordered that the decision of the Cuyahoga County Board of Revision in summarily dismissing the complaints in each case herein, be and is hereby reversed and each case is hereby remanded to the Cuyahoga County Board of Revision.

It is further ordered that within 45 days of the effective date of this decree, the appellants shall fully complete and file with the Board of Revision as an amended complaint the revised B.T.A. Form 1 and 1A indicating tax year to which it applies. Failure to so file said form shall be grounds for dismissal of a complaint.

It will be further ordered that the Board of Revision hear and decide each said complaint within 90 days after the filing of the said amended complaint with it.

Exceptions to the appellees. Judgment for the costs hereof shall be entered against appellees.

/s/ GEORGE J. McMONAGLE
George J. McMonagle, Judge

APPENDIX C

Form Journal Entry of the Court of Common Pleas

Case No. 74-935124

COURT OF COMMON PLEAS

CUYAHOGA COUNTY, OHIO

BEDFORD COLONY CLUB APARTMENTS,*

Appellant,

vs

CUYAHOGA COUNTY BOARD OF REVISION, *et al.*,

Appellees.

JOURNAL ENTRY

JUDGE JAMES P. KILBANE

Based upon a review of the pleadings and transcript together with the General Stipulations of Facts and the Opinion of the Honorable George J. McMonagle in the case of Community For Better Living, Inc. v. Board of Revision, Common Pleas Case No. 935156 and the cases jointly tried with said case, which Stipulations and Opinion are incorporated herein by reference:

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the decision of the Cuyahoga County Board

*With the exception of the twenty-five cases involved in Judge McMonagle's Opinion in Common Pleas Court, this form Journal Entry was filed by various judges on various dates in all of the remaining cases consolidated in this Petition.

of Revision be, and it is, hereby reversed and the within action is remanded to the said Cuyahoga County Board of Revision.

IT IS FURTHER ORDERED that within forty-five (45) days of the effective date of this decree, the Appellant herein shall fully complete and file with the said Cuyahoga County Board of Revision, as an Amended Complaint, a Revised BTA Form 1 and 1(A) (as revised 12-15-74) indicating the tax year to which it applies.

IT IS FURTHER HEREBY ORDERED that the Cuyahoga County Board of Revision hear and decide each said Amended Complaint within ninety (90) days after the filing of the said Amended Complaint with it. Exception to the Appellees. Judgment for the costs hereof is hereby entered against the Appellees.

APPENDIX D

Journal Entry and Opinion of the Court of Appeals

(Dated August 25, 1977)

See pages A43-A44 for case numbers

COURT OF APPEALS OF OHIO
EIGHTH DISTRICT, COUNTY OF CUYAHOGA

SUNSHINE REALTY, INC., *et al.*,

Appellees,

vs.

CUYAHOGA COUNTY BOARD OF REVISION, *et al.*,

Appellants.

JOURNAL ENTRY AND OPINION

PARRINO, J.

This cause came on to be heard upon the pleading and the transcript of the evidence and record in the Common Pleas Court, and was argued by counsel; on consideration whereof, the court certifies that in its opinion substantial justice has not been done the party complaining, as shown by the record of the proceedings and judgment under review, and judgment of said Common Pleas Court is reversed. Each assignment of error was reviewed by the court and upon review the following disposition made:

In 1974, the Cuyahoga County Board of Revision dismissed approximately 1400 pending complaints for reduction of real property valuation on authority of *Stanjim Co. v. Bd. of Revision* (1974), 38 Ohio St. 2d 233. Ap-

peals were taken from many of those dismissals to the Cuyahoga County Court of Common Pleas. The Court of Common Pleas reversed the dismissals, remanded the complaints to the Board of Revision, ordered that the complaining taxpayers be given forty-five days in which to amend their complaints and further ordered that the Board of Revision "hear and decide each Amended Complaint within ninety (90) days after the filing of the said Amended Complaint with it."

The Board of Revision and the Cleveland Board of Education appeal to this Court from the order of the Court of Common Pleas. The present appeal is comprised of 232 cases consolidated for review.

Because appellants' Assignments of Error are interrelated, we will treat them together for purposes of discussion.

ASSIGNMENTS OF ERROR

- "1. The judgment of the lower Court finding that the Board of Revision had jurisdiction of the real estate tax complaints at issue herein and remanding said complaints to the Board of Revision is contrary to law.
- "2. The judgment of the lower court permitting the complainants to file amended complaints is contrary to law.
- "3. The judgment of the lower court ordering the Board of Revision to hear and decide said amended complaints within 90 days is contrary to law."

The complaints involved in this appeal had been pending before the Board of Revision for periods up to forty-four months prior to the announcement of *Stanjim Co. v. Bd. of Revision*, *supra*, on June 12, 1974. In every

case, each taxpayer had timely submitted its complaint for reduction of real property valuation to the Cuyahoga County Board of Revision on the "Cuyahoga County Complaint Form." As stipulated by the parties, the Cuyahoga County Complaint Form was in official use for the years 1966 through 1973.

In every case involved in this appeal, each taxpayer failed to provide complete information under the section of the complaint form captioned, "THE FOLLOWING PERTINENT INFORMATION SHOULD BE SUBMITTED IN SUPPORT OF THIS APPLICATION."

By resolution dated June 24, 1974, the Board of Revision resolved that:

"... being duly apprised of the fact there are Complaints as to the assessment of Real Property still pending before this Board, wherein a part of said complaints entitled 'pertinent information' have no information or there appears the words, 'all other pertinent data substantiating this complaint of overvaluation will be presented at requested hearing,' or similar words; therefore, in light of the case of *Stanjim Company vs. Board of Revision* (1974) 38 O.S. 2d., 233, decided June 12, 1974 by the Supreme Court of Ohio, and upon advice of the County Prosecutor, each of such complaints, which are identical or similarly identified with those complaints described in the *Stanjim* case, are hereby dismissed and the respective Hearing Boards are hereby instructed to proceed according to this resolution."

Stanjim Co. v. Bd. of Revision, *supra*, (hereinafter *Stanjim*), referred to in the resolution of the Board of Revision, concerned a situation where taxpayers in Mahoning County filed thirty-eight complaints as to the as-

sessments of their real property for the tax year 1971. The *Stanjim* complaints were filed on BTA Form No. 1. The taxpayers in *Stanjim* left incomplete that portion of BTA Form No. 1 entitled "PERTINENT FACTS." BTA Form No. 1 was prescribed and furnished by the Ohio Board of Tax Appeals pursuant to R.C. 5715.29 and 5715.30.

The Supreme Court affirmed the dismissal of the complaints by the Mahoning County Board of Revision. The court held that "full compliance with R.C. 5715.19 and 5715.13 is necessary before a county board of revision is empowered to act on the merits of a claim." 38 Ohio St. 2d at 235. The court further stated that "BTA Form 1 represents a lawful interpretation of the minimal, data requirements of R.C. 5715.19 and 5715.13." 38 Ohio St. 2d at 236.

The failure to complete the prescribed BTA complaint forms was a jurisdictional defect which prevented the *Stanjim* taxpayers from properly invoking the power of the board of revision.

In a Memorandum of Opinion included in the present appellate record, the trial court¹ held that *Stanjim* was inapplicable to the circumstances of taxpayers in Cuyahoga County. Our inquiry, therefore, is directed to the question whether the trial court successfully distinguished *Stanjim* on the facts presented to us in this appeal.

The present cases were tried below on Stipulations of Fact, and the original papers filed with the Board of Revision. The parties stipulated that in a formal opinion

1. All the cases consolidated in this appeal were not tried before the same trial judge. The lengthy Memorandum of Opinion prepared by one judge was apparently relied on and adopted by other judges who heard the tax appeals in the Court of Common Pleas. The parties have presented their appeals to this Court as if the reasoning of the Memorandum of Opinion applies to every case in this consolidated appeal.

dated June 7, 1971, the Cuyahoga County Prosecutor advised the Board of Revision that the "pertinent information" portion of the Cuyahoga County Complaint Form need not be completely filled in prior to the date of the hearing on the taxpayer's complaint. The Prosecutor reasoned:

"It is our opinion . . . that the second part of the complaint pertaining to the information in support of the complaint, does not raise a jurisdictional issue inasmuch as the burden is upon the complainant to prove by probative evidence that he is entitled to the relief sought, and that he may produce such evidence at the hearing of his complaint."

The lower court held that the prosecutor's opinion had become part of the approved Cuyahoga County procedure for the handling of tax revaluations. Such procedure was sanctioned, approved, and ratified by both the Board of Revision and the Board of Tax Appeals, thus making the Cuyahoga County procedure effective as "a constitutional rule."

The court rendered its decision without benefit of *Griffith v. Bd. of Revision* (1975), 44 Ohio St. 2d 225. In *Griffith*, the Supreme Court applied the rule of *Stanjim* to Cuyahoga County and the Cuyahoga County Complaint Form. Further, the court rejected the same argument, made to the court below, that the existence of the prosecutor's opinion distinguished *Stanjim* and made it inapplicable to Cuyahoga County. 44 Ohio St. 2d at 227-228.

The lower court distinguished *Stanjim* on the basis that the Mahoning County complaint forms involved in *Stanjim* differed significantly from the Cuyahoga County Complaint Forms. The court based its distinction on the fact that BTA Form No. 1 used the caption, "PERTINENT

FACTS", while Cuyahoga County used the caption, "THE FOLLOWING PERTINENT INFORMATION SHOULD BE SUBMITTED IN SUPPORT OF THIS APPLICATION." (Emphasis added). By using the words, "should be submitted," the court reasoned that the giving of the pertinent information was not mandatory because "should" does not mean "must" or "have to".

Griffith v. Bd. of Revision, supra, rejected the court's reasoning implicitly since *Griffith* dealt with the Cuyahoga County Complaint Form and an appeal arising out of this county.

Additionally, we find the difference between the words, "PERTINENT FACTS", and "THE FOLLOWING PERTINENT INFORMATION SHOULD BE SUBMITTED IN SUPPORT OF THIS APPLICATION," insubstantial. *Griffith* specifically noted that BTA Form No. 1 contained cautionary statements on its reverse side which should have alerted the taxpayers to the hazards of relying on "a dubious, albeit locally sanctioned practice." 44 Ohio St. 2d at 228.

In the present case, both BTA Form No. 1 and the Cuyahoga County Complaint Form contain identical cautionary words on their reverse sides:

"Complainant *should* give the latest book value of the land and buildings and improvements to the land separately, as of the end of the year, amount of insurance carried on the building, the amount of the mortgage and all data relating thereto such as value given to the bank to secure a prospective loan."

.

"The mere statement that taxes are too high are no grounds for a complaint. Section 5715.19 of the Re-

vised Code provides that complainant shall set forth the 'over valuation, under valuation or illegal valuation complained of.' Section 5715.13 of the Revised Code provides that the Board *shall not make any reduction unless the facts justifying the reduction are set forth and sworn to. If complainant does not comply with these sections, the Board is without jurisdiction to consider the complaint.*" (Emphasis added).

The lower court also held that the failure of the Board of Revision to timely raise the issue of a jurisdictional defect resulted in a waiver of any such defect. (Memorandum of Opinion, page 14). The court based this holding on R.C. 5715.19, which provides in part:

". . . [T]he county board of revision . . . shall hear and render its decision on such complaint within ninety days after the filing thereof with the said board."

We find such conclusion erroneous and unsupported by law. The well stated rule is that objections directed to a want of subject matter jurisdiction may be raised at any stage of the proceeding and even for the first time on appeal. *Bergstrom Paper Co. v. Bd. of Revision* (Summit Cty. App. February 4, 1976), No. 5004.

The purpose of the ninety-day period of R.C. 5715.19 is to get the county boards of revision to act promptly. The ninety-day period was not designed to validate invalid complaints where the boards of revision have not acted within the ninety days. R.C. 5715.19 does not state that complaints shall be made valid if jurisdictional defects are not promptly pointed out to the complainant. Cf. *State ex rel. Svete v. Bd. of Elections* (1965), 4 Ohio St. 2d 16, 17 and *State ex rel. Jones v. Farrar* (1946), 146 Ohio St. 467.

The trial court ordered that the taxpayers be given an opportunity to amend their complaints to meet jurisdictional requirements despite the fact that the statute of limitations for the filing of complaints had run.

R.C. 5715.19 provides in part that a complaint,

"... shall be filed on or before the twentieth day of December, or on or before the time limited for payment of taxes for the first half year, extended under section 323.17 of the Revised Code. . . ."

R.C. 323.17 provides:

"The board of county commissioners, by resolution spread upon its journal, may extend the time of payment of taxes for not more than thirty days after the time fixed by sections 323.10, 323.12, and 323.16 of the Revised Code. . . ."

Our reading of *Stanjim* indicates that the Supreme Court has implicitly held that a complaint, filed without a complete "pertinent facts" section, may not be amended after the running of the statute of limitations provided in R.C. 5715.19 and 323.17. Further, this court has held in an unreported decision that the "relation back" theory of Civ. R. 15(C) does not apply to tax proceedings before boards of revision. Civ. R. 1; *Morris Levin, et al. v. Cuyahoga Bd. of Revision* (May 6, 1976), No. 34730. Therefore, we conclude that taxpayers who fail to meet the jurisdictional informational requirements of R.C. 5715.19 and 5715.13 may not amend their complaints after the statute of limitations has run.

The additional argument has been raised by the taxpayers that whereas R.C. 5715.19 establishes a statute of limitations for the filing of "a complaint against any valua-

tion or assessment. . ." (Emphasis added), R.C. 5715.13² sets no time limit for the filing of "a written application . . ., verified by oath, showing the facts upon which it is claimed such decrease should be made." The taxpayers argue that since R.C. 5715.13 sets no time limit within which the "pertinent facts" must be filed, such facts may be filed at any time prior to the hearing of the complaint.

It is our opinion that the taxpayers' argument was rejected in *Stanjim*. *Stanjim* held that:

"... full compliance with R.C. 5715.19 and 5715.13 is necessary before a county board of revision is empowered to act on the merits of a claim." 38 Ohio St. 2d at 235. (Emphasis added).

In other words, the board of revision does not possess the power to process a complaint for reduction of real property valuation until both R.C. 5715.19 and 5715.13 are satisfied. If the power to proceed with a complaint has not attached to a board of revision prior to the running of the statute of limitations, the board of revision is without jurisdiction to act upon the merits of the claim.

We explicitly hold that R.C. 5715.19 and 5715.13 are to be read *in pari materia* and that the statute of limitations of R.C. 5715.19 and 323.17 is applicable to R.C. 5715.13.

We do not believe that the summary dismissal of the taxpayers' complaints violated due process of law. As in *Stanjim* where the Mahoning County Board of Revision dismissed the complaints *sua sponte*, the Cuyahoga County

2. R.C. 5715.13 provides:

"The county board of revision shall not decrease any valuation complained of unless the party affected thereby or his agent makes and files with the board a written application therefor, verified by oath, showing the facts upon which it is claimed such decrease should be made."

Board of Revision acted lawfully when it disposed of the taxpayers' complaints on the jurisdictional issue.

The trial court held that the time within which the taxpayers were required to prepare their complaints and furnish the "pertinent information" was so short as to violate due process. We reject this argument. While the statute places a premium on prompt action by the taxpayer, there is ample time for the taxpayer to compile basic information about mortgages, insurance, purchase price, and the like. Such information is readily available to the taxpayer; its compilation is not burdensome. Due process is not violated since the taxpayer has adequate opportunity to prepare his complaint prior to the last day on which his tax must be paid (and the complaint for reduction must be filed).

The Board of Tax Appeals has promulgated new complaint forms for tax years subsequent to 1973. We find this fact irrelevant to the discussion of the issues involved in this appeal.

The trial court held at page 9 of its Memorandum of Opinion that, "The Record herein clearly establishes that appellants [the taxpayers below] were not afforded the equal protection of the law." The court based its holding on Stipulations of Fact 15a, 15b, and 16. These Stipulations are as follows:

"15. That the Journal of the Cuyahoga County Board of Revision reveals that on various dates subsequent to June 12, 1974 the Board of Revision entered certain decisions upon its Journal after reciting, in part, the following:

"The Cuyahoga County Board of Revision met on this day. . . . The following Real Estate complaints were considered by the Boards Appointees."

"That among the aforesaid decisions were:

"(a) Decisions on their merits of approximately 250 Complaints seeking decreases in assessed value, not completely filled in when filed, upon which hearings had been held prior to June 12, 1974; and

"(b) Decisions on their merits of approximately 100 Complaints seeking decreases in assessed value, in which the pertinent information portion of The Cuyahoga County Complaint form was not completely filled in when filed, upon which no hearing had been held prior to June 12, 1974.

"16. That subsequent to June 12, 1974 and also subsequent to August 21, 1974, Boards of Revision in Ohio counties other than Cuyahoga heard and determined on their merits tax complaints wherein the pertinent information section was either entirely or partially not completed;"

The argument of the taxpayers comes down to the proposition that a violation of the Equal Protection Clause of the Fourteenth Amendment to the United States Constitution is made out by the mere showing that a state statute arguably has been applied differently to similarly situated individuals. We cannot agree with this position.

The taxpayers' argument states that the Board of Revision dismissed 1400 complaints for failing to complete the "pertinent information" section of the complaint form while the Board of Revision heard on the merits 350 complaints which were also similarly incomplete.

At the outset, Stipulations 15a and 15b do not support the taxpayers. The Stipulations state that the complaints

which were heard on the merits were "not completely filled in *when filed*." (Emphasis added). The Stipulations say nothing about the status of the 350 complaints at the time the statute of limitations had run. We have insufficient evidence in the record to substantiate the claim that the 350 complaints were "identical" to the 1400 complaints which were dismissed.

Assuming *arguendo* that the 350 complaints were identical to the 1400 dismissed complaints, we do not find a violation of the Equal Protection Clause on the facts present in this record.

As indicated above, the Board of Revision relied upon the advice of the Cuyahoga County Prosecutor in 1971 when the Board questioned the validity of complaint forms which were filed with it without a complete "pertinent facts" section. Similarly, on June 24, 1974, "in light of the case of Stanjim Company vs. Board of Revision . . . and upon advice of the County Prosecutor. . .", the Board of Revision dismissed numerous pending complaints which had been incompletely filled out.

In a resolution dated July 8, 1974, the Board of Revision repealed its resolution of June 24, 1974. At that time, the Board adopted a procedure whereby it would review all pending complaints "on an individual basis with the County Prosecutor's Office," to determine whether each individual complaint satisfied the requirements of *Stanjim*. The July 8, 1974 resolution provides in part:

"Upon review of a letter dated July 3, 1974, signed by John T. Dowling, Assistant County Prosecutor, which incorporates several suggestions concerning the processing of Complaints as to the Assessment of Real Property, now, therefore, be it resolved this Board hereby repeals its resolution of June 24, 1974, and

be it further resolved that the following procedures be and are hereby established:

"1.) Those complaints in which the information is completed and is in proper order shall be set down for review or hearings and be processed in the customary manner.

"2.) Those complaints which omit in its entirety the section entitled "pertinent information," or which contain language similar to the language referred to on Page 233 of the *Stanjim Case vs. Board of Revision*, 38 Ohio State, 2nd, be set aside and no further action be taken upon these complaints until the Supreme Court of Ohio rules on the application for a motion to rehear that case.

"3.) Those complaints which omit some of the pertinent information required, will be reviewed on an individual complaint basis with the County Prosecutor's Office, and then be determined as to whether it fits in the first or second category, and will be processed accordingly."

Upon review of the entire record and particularly the actions of the Board of Revision of June 24, 1974 and July 8, 1974, we cannot say that those actions constitute the "evil eye and an unequal hand" condemned in *Yick Wo v. Hopkins* (1886), 118 U.S. 356, 373-374. Rather, the record demonstrates that the Board of Revision acted at all times in good faith and without the intent to invidiously discriminate against the appellees-taxpayers.

A mere disparity in treatment under a state statute is not a violation of the Equal Protection Clause unless the disparity was "deliberately based upon an unjustifiable standard such as race, religion, or other arbitrary classification. . . ." *Oyler v. Boles* (1962), 368 U.S. 448, 456. Cf.

State v. Wolery (1976), 46 Ohio St. 2d 316, 325-326 (prosecutorial discretion) and *State v. Steurer* (1973), 37 Ohio App. 2d 51 (prosecutorial discretion).

It is apparent to this Court that *Stanjim* shocked many people into full awareness that R.C. 5715.19 and 5715.13 meant what they clearly stated - that a complaint seeking a reduction of real property valuation must show "the facts upon which it is claimed such decrease should be made." As we indicated above, in attempting to comply with the requirements of *Stanjim* and R.C. 5715.19 and 5715.13, the Cuyahoga County Board of Revision acted with good faith and honest effort even if arguably it acted erroneously with regard to the 350 complaints. In language applicable to the present appeal, the United States Supreme Court stated in *Snowden v. Hughes* (1943), 321 U.S. 1, 8:

"... and where the official action purports to be in conformity to the statutory classification, an erroneous or mistaken performance of the statutory duty, although a violation of the statute, is not *without more* a denial of the equal protection of the laws.

"The unlawful administration by state officers of a state statute fair on its face, resulting in its unequal application to those who are entitled to be treated alike, is not a denial of equal protection unless there is shown to be present in it an element of intentional or purposeful discrimination. . . . But a discriminatory purpose is not presumed . . . there must be a showing of 'clear and intentional discrimination.'"

It has also been held that "mere errors of judgment of officials will not support a claim of discrimination. There must be something more, - something which in effect amounts to an intentional violation of the essential principle of practical uniformity. The good faith of such

officers and the validity of their actions are presumed; when assailed, the burden of proof is upon the complaining party." *Sunday Lake Iron Company v. Township of Wakefield* (1917), 247 U.S. 350, 352. In *Sunday Lake Iron* the Michigan state board of tax assessors acted in the face of a change in the method of evaluating real property. In approving the action of the board, the court stated that the board's action "is not incompatible with an honest effort in new and difficult circumstances to adopt valuations not relatively unjust or unequal."

We have also relied on the following cases which have held that "mere mistake[s] or error[s] in judgment" or the misapplication of a state statute are not violations of the Equal Protection Clause. *Beck v. Washington* (1962), 369 U.S. 541, 554-555; *Charleston Federal Savings and Loan Ass'n v. Alderson* (1945), 324 U.S. 182, 190.

Appellees-taxpayers Chippewa Shopping Center, Inc. and Brecksville Shopping Center, Inc. have raised additional issues in their respective cases Nos. 35981 and 35982.

Both Chippewa and Brecksville filed complaints for reduction of real property valuation for the tax year 1973. Copies of their respective complaints appear in the record. It is clear that the "pertinent facts" section of each complaint is incomplete.

The arguments of Chippewa and Brecksville in this Court are premised on the existence of their respective complaints for reduction for the tax year 1971. These taxpayers argue that they were granted tax reductions for the tax year 1971 and that pursuant to R.C. 5715.19,³

3. R.C. 5715.19 provides in part:

"The determination of any complaint shall relate back to the date when the lien for taxes for the current year attached or the date as of which liability for such year was

(Continued on following page)

they are entitled to the reduced valuations for each year following 1971 without the necessity of filing a new complaint for reduction. The taxpayers argue that the filing of their 1973 complaints was "unnecessary" and should not prevent them from benefiting from the 1971 reduction.

The 1971 complaints of Chippewa and Brecksville were not made part of the appellate record. No Stipulation of Fact can be found which relates to the specific claims of Chippewa and Brecksville.

On the present state of the appellate record, we cannot say that Chippewa or Brecksville either filed complaints for reduction for the tax year 1971 or received tax reductions for the tax year 1971.

The present state of the appellate record is as follows. Chippewa filed complaints Nos. 27133 and 74586 for the respective tax years 1970 and 1972. Brecksville filed complaints Nos. 27134 and 74587 for the respective tax years 1970 and 1972. In Nos. 27133, 74586, 27134, and 74587, the Board of Revision decided the complaints on the merits. The taxpayers appealed the decisions of the Board of Revision to the Board of Tax Appeals. The Board of Tax Appeals dismissed the taxpayers' appeals because the taxpayers had failed to perfect their appeals pursuant to R.C. 5717.01.

Copies of complaints Nos. 27133, 74586, 27134, and 74587 were not made part of the present appellate record, but such complaints were the subject of an entry of the Board of Tax Appeals dated May 29, 1974.

Footnote continued—

determined, and liability for taxes for such year and each succeeding year until the complaint is finally determined and for any penalty for nonpayment thereof within the time required by law shall be based upon the valuation or assessment as finally determined. . . ."

We cannot say that the trial court was justified in reversing the dismissal by the Board of Revision of the taxpayers' 1973 complaint based on the claimed existence of the 1971 complaints.

We have before us only the 1973 complaints for reduction of Chippewa and Brecksville. As noted above, these complaints lacked the jurisdictionally required "pertinent facts". Case Nos. 35981 and 35982 are therefore in the same position as the other consolidated cases and the disposition of Nos. 35981 and 35982 is the same as all other cases heard in this appeal. Even if we assume *arguendo* that 1971 complaints were filed, and reductions granted, that has no relevance to this case, since this appeal is solely from the dismissal of the complaints for the 1973 tax year, and those complaints were properly dismissed as being incomplete. If appellees are entitled to a tax reduction for subsequent years because of the 1971 reduction, their remedy is not to be found in this court at this time, since that issue is independent of the issues raised on this appeal.

Appellees also allege in their brief that they filed extensive appraisals of the property involved with the Board of Revision, and that these appraisals contained all of the information requested on the complaint form, as well as additional information. We reject this argument.

The appraisal itself indicates that it was not completed until October 29, 1974, more than nine months after the last day for filing a complaint for a tax reduction. As we have already held, a taxpayer may not amend his complaint to meet jurisdictional requirements for reduction after the statute of limitations has run. The filing of the appraisal after the statutory time had expired was, in effect, an attempt to amend the complaint. We conclude that an appraisal filed after the time for filing a complaint

has expired cannot serve as a substitute for the completion of the "pertinent facts" section of the complaint.

Lastly, appellees claim that *Stanjim*, by changing "a consistent line of procedural decisions," violated their due process rights to be heard and to defend their substantive rights. Appellees cite *Bowie v. Columbia* (1964), 378 U.S. 347 in support of their argument.

Appellees' argument is without merit. R.C. 5715.13, which clearly requires a party to "show the facts" upon which a reduction of real property valuation is predicated, has been in effect since 1953. Moreover, the Cuyahoga County Complaint Form, used by appellees, was in effect from 1966 through 1973. The complaint form contained language on its reverse side cautioning the taxpayers-appellees that failure to fully comply with R.C. 5715.13 prevented the Board of Revision from acquiring jurisdiction to hear the merits of their complaints.

Stanjim did not overrule or change "a consistent line of procedural decisions." Rather, *Stanjim* made plain that which a reading of R.C. 5715.13 and the Cuyahoga County Complaint Form would have revealed. *Stanjim*, by disapproving "dubious, albeit locally sanctioned [tax] practice[s]," did not violate the due process rights of appellees.

For the reasons stated above, we find that the order of the Court of Common Pleas reversing the dismissal of the taxpayers' complaints for reduction by the Board of Revision is in error. We sustain appellants' three assignments of error and reverse the decision of the Court of Common Pleas.

Rendering the decision which the Court of Common Pleas should have rendered, we affirm the dismissal of the taxpayers' complaints for reduction made by the Cuyahoga County Board of Revision.

Court of Appeals — Case Numbers

35653 through 35677; 35780 through 35782; 35817 through 35836; 35871 through 35887; 35889 through 35910; 35918 through 35944; 35947 through 35958; 35963 through 35992; 35994 through 35996; 36013 through 36032; 36881 through 36895; 37478 through 37488; 37514 through 37515; 37568 through 37570; 37651 through 37657; 38012 through 38022; 38180 through 38183.

Common Pleas Court — Case Numbers

934646	935166	937996	935600	934720	937731	934722
934785	934182	936650	937951	934707	934598	934794
934980	935255	936636	937728	934700	934605	935123
934988	936534	936597	937724	934595	934699	935151
935117	936655	936546	938076	934602	934706	935252
935156	935133	935174	935115	934793	934719	935324
935171	934986	935165	935129	934919	934795	936207
935131	936635	934981	935121	934983	934895	934597
935190	937886	935127	935103	935666	934910	935102
935189	934640	934599	936639	935921	934982	934717
935192	934789	934645	936569	936479	935124	935173
935191	935157	934914	936575	935665	935152	937433
935193	935836	934787	936364	936187	935325	935137
935194	936348	934987	936439	936188	936580	935167
936570	936366	935116	936344	936194	934917	936347
936577	937950	935184	937892	936195	934973	936415
936672	937891	936362	937730	937883	934792	936414
936651	936535	936440	937722	937948	934985	936638
936629	937881	936585	936568	937884	935126	934716
936630	937890	936658	936422	938133	935188	935254
936631	935326	937882	934989	936595	936345	936573
936632	934641	934593	934786	936581	936571	936649
936633	934782	934744	934647	935170	937878	936996
936586	934798	934703	935118	935150	937887	937888

937255	934894	934913	935132	935101	937949	934639
936668	934979	934638	935172	935162	938160	934784
935168	935125	934970	935761	935119	934723	934892
935138	935178	934975	934796	938132	934642	936346
937727	935834	934918	934718	938026	934710	
937733	936576	934791	934705	937721	935833	
937729	937885	934724	934698	937726	934604	
934636	935142	935762	934603	937735	934702	
934704	934997	937879	934596	937734	934709	
934648	935105	935134	935140	935158	935195	

It is, therefore, considered that said appellant(s) recover of said appellee(s) their costs herein. It is ordered that a special mandate be sent to said Court to carry this judgment into execution. A certified copy of this entry shall constitute the mandate pursuant to Rule 27 of the Rules of Appellate Procedure. Exceptions.

/s/ JACK G. DAY

Presiding Judge

PARRINO, J., DAY, C.J., CORRIGAN, J., concur

APPENDIX E

Journal Entry of the Court of Appeals

(Dated September 16, 1977)

Court of Appeals No. See pages A43-A44 for case numbers

COURT OF APPEALS OF OHIO

EIGHTH DISTRICT, COUNTY OF CUYAHOGA

SUNSHINE REALTY, INC., *et al.*,

Appellees,

vs.

CUYAHOGA COUNTY BOARD OF REVISION, *et al.*,

Appellants.

JOURNAL ENTRY

Motion by appellees for reconsideration overruled.
Exc.

/s/ THOMAS J. PARRINO

Presiding Judge

DAY, C.J., CORRIGAN, J., PARRINO, P.J., concur

APPENDIX F**Order of the Supreme Court of Ohio Overruling
Motion to Certify Record**

(Dated January 13, 1978)

No. 77-1287

THE SUPREME COURT OF THE STATE OF OHIO
THE STATE OF OHIO, CITY OF COLUMBUS

SUNSHINE REALTY, INC., *et al.*,*Appellants,*

vs.

CUYAHOGA COUNTY BOARD OF REVISION *et al.*,
Appellees.

**MOTION FOR AN ORDER DIRECTING THE COURT
OF APPEALS FOR CUYAHOGA COUNTY TO
CERTIFY ITS RECORD**It is ordered by the Court that this motion is over-
ruled.**APPENDIX G****Order of the Supreme Court of Ohio
Dismissing the Appeal**

(Dated January 13, 1978)

No. 77-1287

THE SUPREME COURT OF OHIO
THE STATE OF OHIO, CITY OF COLUMBUS

SUNSHINE REALTY, INC., *et al.*,*Appellants,*

vs.

CUYAHOGA COUNTY BOARD OF REVISION *et al.*,
Appellees.

**APPEAL FROM THE COURT OF APPEALS FOR
CUYAHOGA COUNTY**This cause, here on appeal as of right from the Court
of Appeals for CUYAHOGA County, was heard in the
manner prescribed by law, and, no motion to dismiss such
appeal having been filed, the Court sua sponte dismisses
the appeal for the reason that no substantial constitutional
question exists herein.

APPENDIX H**Ohio Revised Code, §5715.02**

The county treasurer, county auditor, and the president of the board of county commissioners shall constitute the county board of revision, or they may provide for one or more hearing boards when they deem the creation of such to be necessary to the expeditious hearing of valuation complaints. Each such official may, from time to time, appoint one qualified employee from his office to serve in his place and stead on each such board for the purpose of hearing complaints as to the value of real property only. Each such hearing board has the same authority to hear and decide complaints and sign the journal as the board of revision, and shall proceed in the manner provided for the board of revision by sections 5715.08 to 5715.20, inclusive, of the Revised Code. Any decision by a hearing board shall be the decision of the board of revision.

A majority of a county board of revision or hearing board shall constitute a quorum to hear and determine any complaint, and any vacancy shall not impair the right of the remaining members of such board, whether elected officials or appointees, to exercise all the powers thereof so long as a majority remains.

Each member of a county board of revision or hearing board may administer oaths.

Ohio Revised Code, §5715.10

The county board of revision shall be governed by the laws concerning the valuation of real property and shall make no change of any valuation except in accordance with such laws.

The board may call persons before it and examine them under oath as to their own or another's real property to be placed on the tax list and duplicate for taxation, or the value thereof. If a person notified to appear before the

board refuses or neglects to appear at the time required, or appearing, refuses to be sworn or answer any question put to him by the board or by its order, the chairman of the board shall make a complaint thereof in writing to the probate judge of the county, who shall proceed against such person in the same manner as provided in section 5711.37 of the Revised Code.

Ohio Revised Code, §5715.11

The county board of revision shall hear complaints relating to the valuation or assessment of real property as the same appears upon the tax duplicate of the then current year. The board shall investigate all such complaints and may increase or decrease any such valuation or correct any assessment complained of, or it may order a reassessment by the original assessing officer.

Ohio Revised Code, §5715.13

The county board of revision shall not decrease any valuation complained of unless the party affected thereby or his agent makes and files with the board a written application therefor, verified by oath, showing the facts upon which it is claimed such decrease should be made.

Ohio Revised Code, §5715.19

A complaint against any valuation or assessment which appears upon the tax duplicate of the then current year shall be filed on or before the twentieth day of December, or on or before the time limited for payment of taxes for the first half year, extended under section 323.17 of the Revised Code. Any taxpayer may file such a complaint as to the valuation or assessment of or a determination affecting his own or another's real property, and the board of county commissioners, the prosecuting attorney, or the treasurer of any county, any board of township trustees, any board of education, or the mayor or legislative authority of any municipal corporation in

any county may file such a complaint. The county auditor shall present to the county board of revision all complaints filed with him, and each board shall notify any such complainant and also the property owner, if his address is known when the complaint is filed by one other than the property owner, by registered or certified mail, not less than ten days prior to the hearing, of the time and place the same will be heard, and shall hear and render its decision on such complaint within ninety days after the filing thereof with the said board.

The determination of any such complaint shall relate back to the date when the lien for taxes for the current year attached or the date as of which liability for such year was determined, and liability for taxes for such year and each succeeding year until the complaint is finally determined and for any penalty for nonpayment thereof within the time required by law shall be based upon the valuation or assessment as finally determined. Each complaint shall state the amount of overvaluation, undervaluation, discriminatory valuation, or illegal valuation complained of, and the treasurer may accept any amount tendered as taxes upon property concerning which a complaint is then pending, computed upon the claimed valuation as set forth in the complaint, and if such tender is not accepted no penalty shall be assessed because of the nonpayment thereof. The acceptance of such tender shall be without prejudice to the claim for taxes upon the balance of the valuation or assessment. A like tender may be made, with like effect, in case of the pendency of any proceeding in court based upon an allegedly excessive, discriminatory, or illegal valuation. If a complaint filed under this section for the current year is not determined by the board within the time prescribed for such determination, the complaint and any proceedings in relation thereto shall be continued by the board as a valid complaint for any ensuing year until such complaint is finally determined by the board. In such case, the original

complaint shall continue in effect without further filing by the original taxpayer, his assignee, or any other person or entity authorized to file a complaint under this section.

Upon request of a complainant, the board of tax appeals shall determine the common level of assessment of real property in the county for the year stated in the request, which common level of assessment shall be expressed as a percentage of true value. Such determination shall be made on the basis of the most recent available sales ratio studies of the board of tax appeals and such other factual data as the board deems pertinent. Any valuation which varies from said common level of assessment by more than ten per cent thereof is prima facie discriminatory.

Ohio Revised Code, §5715.30

The board of tax appeals shall prescribe for and furnish to all county boards of revision, county auditors, and county treasurers blank forms for all oaths of office, statements, returns, reports, tax lists and duplicates, abstracts, records of proceedings, complaints, notices of appeal, tax bills, receipts, and all other documents, files, and records authorized or required by any law which relates to the assessment, levy, or collection of taxes or the reduction of taxes or by any rules, regulations, orders, or instructions of the board. The board shall prescribe a new form for tax lists and duplicates to insure proper administration of section 319.301 [319.30.1] and sections 323.151 [323.15.1] to 323.157 [323.15.7], inclusive, of the Revised Code. The board shall prescribe and furnish blank forms of records and papers for all proceedings and official actions authorized or required by any law which relates to the assessment, levy, or collection of taxes or by any rules, regulations, orders, or instruction of the board of tax appeals. Auditors, treasurers, all other officers, and all persons required to list property for taxation shall use true copies of such blank forms.

APPENDIX I

Court of Appeals - Case Numbers

35653 through 35677; 35780 through 35782; 35817 through 35836;
 35871 through 35887; 35889 through 35910; 35918 through 35944;
 35947 through 35958; 35963 through 35992; 35994 through 35996;
 36013 through 36032; 36881 through 36895; 37478 through 37488;
 37514 through 37515; 37568 through 37570; 37651 through 37657;
 38012 through 38022; 38180 through 38183.

Common Pleas Court - Case Numbers

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935190	937886	935127	935103	935666	934910	935102
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935192	934789	934645	936569	936479	935124	935173
935191	935157	934914	936575	935665	935152	937433
935193	935836	934787	936364	936187	935325	935137
935194	936348	934987	936439	936188	936580	935167
936570	936366	935116	936344	936194	934917	936347
936577	937950	935184	937897	936195	934973	936415
936672	937891	936362	937730	937883	934792	936414
936651	936535	936440	937722	937948	934985	936638
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936631	935326	937882	934989	936595	936345	936573
936632	934641	934593	934786	936581	936571	936649
936633	934782	934744	934647	935170	937878	936996
936586	934798	934703	935118	935150	937887	937888
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936668	934979	934638	935172	935162	938160	934784
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937729	937885	934724	934693	937726	934604	
934636	935142	935762	934603	937735	934702	
934704	934977	937879	934596	937734	934709	
934648	935105	935134	935140	935158	935195	

Individual Case Citations Together With Common Pleas Case Numbers Which Are Involved in This Petition

- 934646—Sunshine Realty, Inc. vs. Board of Revision of Cuyahoga County, et al.
- 934785—Euclid Beach Apartments #1 vs. Board of Revision of Cuyahoga County, et al.
- 934980—Clifford and Linda Roth vs. Board of Revision of Cuyahoga County, et al.
- 934988—Roslyn Wolf vs. Board of Revision of Cuyahoga County, et al.
- 935117—Aaron and Gertrude Mintz vs. Board of Revision of Cuyahoga County, et al.
- 935156—Community for Better Living, Inc. vs. Board of Revision of Cuyahoga County, et al.
- 935171—Eastland Improvement Company, et al. vs. Board of Revision of Cuyahoga County, et al.
- 935131—Gerrie R. King vs. Board of Revision of Cuyahoga County, et al.
- 935190—Hillbrook Realty Association vs. Board of Revision of Cuyahoga County, et al.
- 935189—Hillbrook Realty Association vs. Board of Revision of Cuyahoga County, et al.
- 935192—Hillbrook Realty Association vs. Board of Revision of Cuyahoga County, et al.
- 935191—Hillbrook Realty Association vs. Board of Revision of Cuyahoga County, et al.
- 935192—Hillbrook Realty Association vs. Board of Revision of Cuyahoga County, et al.
- 935193—Hillbrook Realty Association vs. Board of Revision of Cuyahoga County, et al.
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- 936672—Miles-East 131st Parking Assoc. vs. Board of Revision of Cuyahoga County, et al.
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- 936631—Edward A. Eisele, Jr. Trustee vs. Board of Revision of Cuyahoga County, et al.
- 936632—Edward A. Eisele, Jr. Trustee vs. Board of Revision of Cuyahoga County, et al.
- 936633—Edward A. Eisele, Jr. Trustee vs. Board of Revision of Cuyahoga County, et al.
- 936586—Seymour Tisch vs. Board of Revision of Cuyahoga County, et al.
- 937255—Robert Chuckrow Construction Company, Inc., et al. vs. Board of Revision of Cuyahoga County, et al.
- 935168—Beatrice Mintz vs. Board of Revision of Cuyahoga County, et al.
- 935138—Essex Realty Company vs. Board of Revision of Cuyahoga County, et al.
- 937727—Sunshine Realty Inc. vs. Board of Revision of Cuyahoga County, et al.
- 937733—Ernest Stern, et al. vs. Board of Revision of Cuyahoga County, et al.
- 937729—Herbert Luxenberg vs. Board of Revision of Cuyahoga County, et al.
- 934636—Max Ratner, et al. vs. Board of Revision of Cuyahoga County, et al.

- 934704—E. Trebilcock, et al. vs. Board of Revision of Cuyahoga County, et al.
- 934648—11800 Edgewater Drive Corporation vs. Board of Revision of Cuyahoga County, et al.
- 935166—North Olmsted Towers vs. Board of Revision of Cuyahoga County, et al.
- 935255—Malco Corporation vs. Board of Revision of Cuyahoga County, et al.
- 936655—Mercantile Hotel Co. of Ohio d.b.a. The Cleveland Plaza vs. Board of Revision of Cuyahoga County, et al.
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- 934789—Samson Realty Company vs. Board of Revision of Cuyahoga County, et al.
- 935157—Don and Laverne Latessa vs. Board of Revision of Cuyahoga County, et al.
- 935836—Zincap Realty Corp., et al. Salon Apartments II vs. Board of Revision of Cuyahoga County, et al.
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- 937950—Belfiore Development Co., Inc. vs. Board of Revision of Cuyahoga County, et al.
- 935326—Neal Moving and Storage Co. vs. Board of Revision of Cuyahoga County, et al.
- 934641—Jack Goldberg, et al. vs. Board of Revision of Cuyahoga County, et al.
- 934782—Regency Towers Associates vs. Board of Revision of Cuyahoga County, et al.

- 934798—Parma Town Towers, Inc., Trustee vs. Board of Revision of Cuyahoga County, et al.
- 934894—Robert L. Merritt, Agent vs. Board of Revision of Cuyahoga County, et al.
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- 934914—Harvard Investment Company vs. Board of Revision of Cuyahoga County, et al.
- 934787—M.S.H. Realty Company vs. Board of Revision of Cuyahoga County, et al.
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- 935184—1910 South Taylor Road vs. Board of Revision of Cuyahoga County, et al.
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- 936658—The Victorian, An Ohio Partnership vs. Board of Revision of Cuyahoga County, et al.
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- 934791—C-K Properties vs. Board of Revision of Cuyahoga County, et al.
- 934724—Snow Properties, Inc. vs. Board of Revision of Cuyahoga County, et al.
- 935762—Jack Cole vs. Board of Revision of Cuyahoga County, et al.
- 935134—H. Kottler and R. Goldberg vs. Board of Revision of Cuyahoga County, et al.
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- 937728—Sunshine Realty Company vs. Board of Revision of Cuyahoga County, et al.
- 937724—Herbert Luxenberg, et al. vs. Board of Revision of Cuyahoga County, et al.
- 938076—Malwire Realty Company vs. Board of Revision of Cuyahoga County, et al.
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- 935129—The Balfour Realty Company vs. Board of Revision of Cuyahoga County, et al.
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- 937730—Sunshine Realty Company vs. Board of Revision of Cuyahoga County, et al.
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- 936568—The Avenue Company vs. Board of Revision of Cuyahoga County, et al.
- 936422—Cross Keys, Inc. vs. Board of Revision of Cuyahoga County, et al.
- 934989—Craigmere Construction Company vs. Board of Revision of Cuyahoga County, et al.
- 934786—Berea Prospect Apartments vs. Board of Revision of Cuyahoga County, et al.
- 934647—Joan Lefkowitz vs. Board of Revision of Cuyahoga County, et al.
- 935118—Edwin M. Roth et ux. vs. Board of Revision of Cuyahoga County, et al.
- 935132—Rockside Co. vs. Board of Revision of Cuyahoga County, et al.
- 935172—Norman P. Franklin vs. Board of Revision of Cuyahoga County, et al.
- 935761—Spero Electric Company vs. Board of Revision of Cuyahoga County, et al.
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- 934705—Robert S. Hoffman vs. Board of Revision of Cuyahoga County, et al.
- 934698—Harold Levine vs. Board of Revision of Cuyahoga County, et al.
- 934603—Harold A. Kravitz vs. Board of Revision of Cuyahoga County, et al.

- 934596—K-M Investment Co. vs. Board of Revision of Cuyahoga County, et al.
- 935140—W. R. Building Company et al. vs. Board of Revision of Cuyahoga County, et al.
- 934720—Martin Liston, Trustee vs. Board of Revision of Cuyahoga County, et al.
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- 934700—John A. Elden, Jr., Trustee vs. Board of Revision of Cuyahoga County, et al.
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- 934793—CMK Trust vs. Board of Revision of Cuyahoga County, et al.
- 934919—Albert Ratner, Trustee vs. Board of Revision of Cuyahoga County, et al.
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- 935666—Forest Dale Realty Co. vs. Board of Revision of Cuyahoga County, et al.
- 936479—Heights Masonic Temple Co. vs. Board of Revision of Cuyahoga County, et al.
- 935665—Nathan Kleinman vs. Board of Revision of Cuyahoga County, et al.
- 936187—Chippewa Shopping Center, Inc. vs. Board of Revision of Cuyahoga County, et al.
- 936188—Brecksville Shopping Center, Inc. vs. Board of Revision of Cuyahoga County, et al.
- 936194—H-R Manufacturing Co. vs. Board of Revision of Cuyahoga County, et al.

- 936195—Fayette Copenhagen vs. Board of Revision of Cuyahoga County, et al.
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- 936581—Premier Industrial Corporation vs. Board of Revision of Cuyahoga County, et al.
- 935170—Beachwood Plaza, Joint Venture vs. Board of Revision of Cuyahoga County, et al.
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- 935162—Mitnick Realty vs. Board of Revision of Cuyahoga County, et al.
- 935119—Irving B. Spitz vs. Board of Revision of Cuyahoga County, et al.
- 938132—20th Century Homes, Inc. vs. Board of Revision of Cuyahoga County, et al.
- 938026—Sam Costanzo, Jr. vs. Board of Revision of Cuyahoga County, et al.
- 937721—Carl Milstein, Trustee vs. Board of Revision of Cuyahoga County, et al.
- 937726—Sunrise Development, Inc. vs. Board of Revision of Cuyahoga County, et al.
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- 935158—John Dettelbach, Trustee vs. Board of Revision of Cuyahoga County, et al.
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- 934605—Foresthill Terrace Apartments vs. Board of Revision of Cuyahoga County, et al.
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- 934706—Martin Friedman et ux. vs. Board of Revision of Cuyahoga County, et al.
- 934719—Max Ratner, et al. vs. Board of Revision of Cuyahoga County, et al.
- 934795—Ernest Siegler, Trustee vs. Board of Revision of Cuyahoga County, et al.
- 934895—Robert L. Merritt, Agent vs. Board of Revision of Cuyahoga County, et al.
- 934910—South Shaker Apartments, Inc. vs. Board of Revision of Cuyahoga County, et al.
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- 936580—Silverbrook Homes, Inc. vs. Board of Revision of Cuyahoga County, et al.
- 934917—Norbert Bick, et al. vs. Board of Revision of Cuyahoga County, et al.

- 934973—Chagrin-Lee Investment Company vs. Board of Revision of Cuyahoga County, et al.
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- 935126—Horizon West Apartments vs. Board of Revision of Cuyahoga County, et al.
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- 935195—Walter Zaremba, et al. vs. Board of Revision of Cuyahoga County, et al.
- 934722—Henry S. Gottfried vs. Board of Revision of Cuyahoga County, et al.
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- 935123—Hawthorne Park Estates, Inc. vs. Board of Revision of Cuyahoga County, et al.
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- 935252—Albert H. Demb vs. Board of Revision of Cuyahoga County, et al.
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- 936414—The Volibar Realty Company vs. Board of Revision of Cuyahoga County, et al.
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- 936573—Gerhard A. Kronenberger vs. Board of Revision of Cuyahoga County, et al.
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- 936346—Carol E. Schmidt vs. Board of Revision of Cuyahoga County, et al.